

Presentment Date: May 3, 2010 (12:00 p.m.)

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11
:
LEHMAN BROTHERS HOLDINGS, INC., : Case No. 08-13555 (JMP)
et al., :
: (Jointly Administered)
Debtors. :
:
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**NOTICE OF NON-OBJECTION BY THE UNITED STATES TRUSTEE RE:
DEBTORS' APPLICATION FOR AUTHORIZATION TO EMPLOY AND
RETAIN SUTHERLAND ASBILL & BRENNAN**

TO: THE HONORABLE JAMES M. PECK, UNITED STATES BANKRUPTCY JUDGE:

Diana G. Adams, the United States Trustee for Region 2, in furtherance of the duties and responsibilities set forth in 28 U.S.C. §§ 586(a)(3) and (5), hereby files her notice of non-objection in the chapter 11 cases of Lehman Brothers Holdings, Inc. and related debtors in possession (the "Debtors"), as follows:

Under current Court consideration is the "Application of the Debtors Pursuant to Section 327(e) of the Bankruptcy Code and Rule 2014 of the Federal Rules of Bankruptcy Procedure for Authorization to Employ Sutherland Asbill & Brennan as Special Tax Counsel, *Nunc Pro Tunc* to April 1, 2010" (the "Application," Docket No. 8615).

The United States Trustee has reviewed the Application. Based on that review and her monitoring of the Debtors' bankruptcy cases, the United States Trustee has no objection to the Application.

WHEREFORE, in light of the foregoing, the United States Trustee respectfully requests that the Court grant such relief as the Court may deem appropriate and just.

Dated: New York, New York
April 26, 2010

Respectfully submitted,
DIANA G. ADAMS
UNITED STATES TRUSTEE

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